

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF MICHIGAN

In re:
ARK LABORATORY, LLC

Case No. 23-43403
Chapter 11
Honorable Maria L. Oxholm

Debtor.

_____ /

**O'KEEFE & ASSOCIATES CONSULTING, LLC's FINAL FEE
APPLICATION FOR THE PERIOD APRIL 12, 2023 THROUGH
DECEMBER 14, 2023 FOR ALLOWANCE OF
COMPENSATION FOR SERVICES RENDERED AS
FINANCIAL ADVISOR TO THE DEBTOR**

Name of Applicant:	O’Keefe & Associates Consulting, LLC	
Applicant’s Role in Case:	Financial Advisor to the Debtor	
Summary of Total Fees Requested:		
Time period covered:	Beginning of Period	End of Period
	April 12, 2023	December 14, 2023
Total fees requested	\$148,038.00	
Blended hourly rate for fees incurred:	\$448.87	
This is a Final Application		

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF MICHIGAN

In re:

ARK LABORATORY, LLC

Debtor.

Case No.: 23-43403

Chapter 11

Honorable Maria L. Oxholm

**O'KEEFE & ASSOCIATES CONSULTING, LLC's FINAL
APPLICATION FOR THE PERIOD APRIL 12, 2023 THROUGH
DECEMBER 14, 2023 FOR ALLOWANCE OF COMPENSATION
FOR SERVICES RENDERED AS FINANCIAL ADVISOR TO
THE DEBTOR**

O'Keefe & Associates Consulting, LLC ("O'Keefe" or "Firm"), as financial advisor to the Chapter 11 Debtor and Debtor-in-Possession (the "Debtor"), pursuant to Sections 330 and 331 of Title 11 of the United States Code (the "Bankruptcy Code"), Rule 2016 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), Rule 2016-1 of the Local Bankruptcy Rules for the Eastern District of Michigan (the "Local Rules"), hereby submits its final application (the "Application"), for entry of an Order substantially in the form attached hereto as **Exhibit 1** for an allowance of compensation for professional services rendered for the period April 12, 2023 through December 14, 2003 and in support thereof respectfully represents as follows:

Background

1. On April 12, 2023 (the “Petition Date”), the Debtor filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code in the United States Bankruptcy Court for the Eastern District of Michigan (the “Court”).

2. On May 9, 2023, the Debtor filed its *Application to Employ O’Keefe as Financial Advisor For Debtor-In-Possession* [Docket No. 87] (the “Employment Application”).

3. On July 24, 2023, the Bankruptcy Court entered the *Order Approving Employment of Financial Advisor* [Docket No. 168] (the “Employment Order”), attached hereto as **Exhibit 2**.

4. O’Keefe was retained to provide a broad range of financial and accounting related services to the Debtor.

O’Keefe’s Application for Compensation

5. O’Keefe has provided an aggregate of 329.8 hours for professional services.

6. The professionals who rendered services, their hours of services performed and the compensation earned during the Period are set forth in **Exhibit 3**. This summary includes a blended hourly rate in the

amount of \$448.87.

7. Detailed descriptions of the services rendered during the Period are attached hereto as **Exhibit 4**.

8. Prior to the case O’Keefe received a check for a \$10,000 retainer from Debtor, which was honored by the bank postpetition, and which has been held in its Trust account.

Summary of Professional Services Rendered

9. During the course of O’Keefe’s engagement, O’Keefe has (i) advised the Debtor with respect the cash management function including assistance with the creation and maintenance of a cash flow forecast, preparing a weekly variance report comparing actual to forecasted cash flow, providing advice with respect to the Debtor’s management of liquidity and preparing and delivering weekly reporting of liquidity to certain parties in interest, including professionals for the Official Committee of Unsecured Creditors (“UCC”), (ii) performed financial analysis in connection with assisting the Debtor prepare financial projections that could serve as the basis for a sale process, (iii) conducted periodic business updates with professionals for the UCC, and (iv) advised and assisted management in organizing the Debtor’s resources and

activities so as to effectively and efficiently plan, coordinate and manage the chapter 11 process and communicate with parties in interest.

Professional Services By Category During the Period

10. O'Keefe classified all services performed for which compensation is sought into separate categories. Summarized below is a description of the services provided by O'Keefe to the Debtor during the Period in each significant service area.

11. The following summaries are intended only to highlight key services rendered by O'Keefe during the Final Period in certain project billing categories where O'Keefe has expended a considerable number of hours on behalf of the Debtor and are not meant to be a detailed description of all the work performed by O'Keefe. The primary focus of O'Keefe was centered around the following areas:

Accounting & Auditing (17.9 hours)

This category included advising and assisting the Debtor(s) with financial statements and weekly forecasts and preparing the necessary weekly cash flow statements necessary to facilitate the ongoing business in anticipation of a sale process. These analyses were required under the cash collateral Order and allowed the parties in interest to determine whether a sale was in the best interests of the bankruptcy estate

Asset Disposition (14.6 hours)

This category includes preparation of reports to, and communications with, the DIP Lenders, the Official Committee of Unsecured Creditors, their respective advisors, various other creditors, other parties-in-interest, and the U. S. Trustee, and attending and participating in meetings regarding this data and analyses. Ultimately, the parties in interest consented to a voluntary sale of the Debtor's assets as a going concern and were only able to make this determination with financial data. This data was procured by Applicant from Debtor and its Interim CFO and staff, and analyzed by Applicant, so that the parties and the Court could make informed decisions.

Business Analysis (174.7 hours)

This category includes cash flow forecasting, assessment of the Debtor's operational capabilities, analysis of underlying business results and trends, meetings with management and the other professionals in the case regarding the results of O'Keefe's analyses and findings, and development of financial projections and related analyses.

Case Administration (87.1 hours)

This category includes advising and assisting the Debtor with the timely reporting and preparation of financial analysis and attending hearings as needed.

Claims Administration (32.2 hours)

This category includes advising and assisting the Debtor with the development of a claims resolution process including responding to specific claim inquiries, determining compliance with bar dates, analyzing claims, and assisting in settling claims and requests for administrative expenses. By way of example, throughout the case, there were numerous issues regarding amounts owed various critical vendors and Applicant's analysis was required to determine what the proper prepetition and post-petition arrearages were so that the parties could agree on cure costs.

Tax Issues (3.3 hours)

Includes time spent dealing with payroll and income tax issues and consulting with preparers regarding the tax returns

12. O'Keefe believes that the fees requested are reasonable, and all amounts requested are for actual and necessary services rendered on behalf of the Debtor.

13. O'Keefe has not entered into any agreement, express or implied, with any other party for the purpose of fixing or sharing fees or other compensation to be paid for professional services rendered in this case. No promises have been received by O'Keefe or any member thereof as to compensation in connection with this Chapter 11 Case other than in accordance with the provisions of the Bankruptcy Code.

14. A biographical statement of each professional is attached hereto as **Exhibit 5**.

15. As a consequence of negotiations with the parties in interest in the case, a carve-out for professional fees was funded from the primary secured creditor's collateral in the amount of \$350,000 for the Committee's professionals, and \$250,000 for the Debtor's professionals [Robert N. Bassel (Debtor's counsel), and O'Keefe & Associates Consulting, LLC]. All allowed unpaid administrative operating expenses are being paid

by Auxo as part of the Sale and the Plan, including United States Trustee fees.

16. There were no instances where more than one employee of Applicant was present at a hearing or meeting where both professionals charged for their services. There were no instances where Applicant charged for two professionals to perform the same task.

17. As a matter of business-judgment, Applicant wrote-off or no-charged over \$11,374.00 in time that would otherwise have been allowable.

18. Debtor does not object to the fees requested. Upon information and belief, all quarterly fees have been paid, or are in the process of being paid by Auxo which has committed to pay these administrative expenses in this case.

WHEREFORE, O'Keefe, as Financial Advisor to the Debtor, respectfully requests that the Court enter an order providing that: (i) an allowance be awarded to O'Keefe in the amount of \$148,038.00 in fees as compensation for necessary professional services rendered, (ii) and the Liquidating Trustee be authorized and directed to pay O'Keefe the outstanding amounts pursuant to the Plan, less the \$10,000 retainer which

O'Keefe will apply to the outstanding amount, and (iii) for such other and further relief as this Court deems proper.

O'Keefe & Associates Consulting, LLC

/s/ Russell D Long

By: Russell D Long, Managing Director

Respectfully submitted,

/s/ Robert Bassel

Robert N. Bassel (P48420)

Attorneys for Debtor

P.O. Box T

Clinton, MI 49236

248-677-1234

bbassel@gmail.com

Dated 2.12.2024

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF MICHIGAN

In re:

ARK LABORATORY, LLC

Debtor.

Case No.: 23-43403

Chapter 11

Honorable Maria L. Oxholm

**NOTICE OF FINAL FEE APPLICATION OF O'KEEFE &
ASSOCIATES CONSULTING, LLC FOR THE PERIOD APRIL
12, 2023 THROUGH DECEMBER 14, 2023 FOR THE
ALLOWANCE OF COMPENSATION FOR SERVICES
RENDERED AS FINANCIAL ADVISOR TO THE DEBTOR**

Please take notice that O'Keefe & Associates Consulting, LLC filed an application for fees of \$148,038.00 as financial advisor for the Debtor-In-Possession. The application may be reviewed in the Intake office at the U.S. Bankruptcy Court.

Professional	Fees Requested	Amount Prev. Paid
O'Keefe	\$148,038.00	0.00

YOUR RIGHTS MAY BE AFFECTED. You should read these papers carefully and discuss them with your attorney, if you have one in this bankruptcy case. (If you do not have an attorney, you may wish to consult one.) The Fee Application is available for review at the office of the Clerk of the U.S. Bankruptcy Court for the Eastern District of Michigan, located at the Court address below, or may be obtained by sending a **written** request to Robert N. Bassel, at the indicated address.

If you do not want the Court to grant the relief sought in the motion, or if you want the Court to consider your views on the Fee Application, within 21 days you or your attorney must¹:

1. Communicate with the Court regarding your response or an answer explaining your position, at: United States Bankruptcy Court, 211 Fort Street, Detroit, MI.
You must also communicate your response to Robert N. Bassel, Esq. at the address stated.

If you or your attorney do not take these steps, the Court may decide that you do not oppose the relief sought in the Fee Application and may enter an order granting the relief requested in the Fee Application.

Respectfully submitted,

_____/s/ Robert Bassel_____
Robert N. Bassel (P48420)
Attorneys for Debtor
P.O. Box T
Clinton, MI 49236
248-677-1234
bbassel@gmail.com

Dated 2.12.2024

¹ All responses or objections must comply with Fed.R.Civ.P. 8, (b), (c) and (e).

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF MICHIGAN

In re:

ARK LABORATORY, LLC

Debtor.

Case No.: 23-43403

Chapter 11

Honorable Maria L. Oxholm

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CERTIFICATE OF SERVICE

I certify that on September 12, 2024, the following documents were served in the following manner:

Documents Served:	21 Day Notice of Time to Respond to Application
Served Upon:	All non-ECF parties listed on the Court Matrix
Method Of Service:	First Class Mail

I also certify that a copy of the underlying Application with attachments was served via the ECF noticing system upon all counsel of record on September 12, 2024.

Respectfully submitted,

_____/s/ Robert Bassel_____

Robert N. Bassel (P48420)

Attorneys for Debtor

P.O. Box T

Clinton, MI 49236

248-677-1234

bbassel@gmail.com

Dated 2.12.2024

EXHIBITS

Annexed hereto are the following exhibits for compensation sought by O'Keefe & Associates Consulting for the Period from April 12, 2024 through December 14, 2024

- **Exhibit 1 - Proposed Order Granting O'Keefe Final Fee Application**
- **Exhibit 2 – O'Keefe Retention Order**
- **Exhibit 3 – -Summary of Hours and Fees**
- **Exhibit 4 - Detailed Description of O'Keefe's Hours and Fees by Category**
- **Exhibit 5 - Biographical Statements**

O'KEEFE & ASSOCIATES CONSULTING, LLC

EXHIBIT 1

**Proposed Order Granting O'Keefe & Associates Consulting,
LLC Fee Application**

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF MICHIGAN

In re:
ARK LABORATORY, LLC

Case No. 23-43403
Chapter 11
Honorable Maria L. Oxholm

Debtor.

_____ /

**ORDER APPROVING O'KEEFE & ASSOCIATE CONSULTING,
LLC'S APPLICATION FOR THE PERIOD APRIL 12, 2023
THROUGH DECEMBER 14, 2023 FOR ALLOWANCE OF
COMPENSATION FOR SERVICES RENDERED
AS FINANCIAL ADVISOR TO THE DEBTOR**

Applicant having filed its First and Final Fee Application and notice of its Fee Application having been properly served, there being no unresolved objections thereto, and the Court being otherwise duly advised in the premises:

IT IS HEREBY ORDERED AND ADJUDGED that professional fees in the amount of \$148,038.00 are hereby allowed as an administrative expense pursuant to section 503(b)(2) of the Bankruptcy Code, and the Liquidating Trustee is authorized and directed to pay the outstanding fees due to Applicant as provided under the Plan less the amount of the \$10,000 retainer being held by Applicant which may be drawn upon for payment of the allowed fees.

O'KEEFE & ASSOCIATES CONSULTING, LLC

EXHIBIT 2

O'Keefe's Retention Order

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

In re:)	Chapter 11
Ark Laboratory, LLC,)	Case No. 23-43403-mlo
Debtor in Possession.)	Judge Maria L. Oxholm

ORDER GRANTING DEBTOR'S APPLICATION
TO EMPLOY O'KEEFE AS FINANCIAL ADVISOR

Upon the Debtor's Application To Employ O'Keefe & Associates Consulting, LLC ("Applicant") As Financial Advisor, it appearing that Applicant is disinterested and has no interest adverse to the estate and sufficient cause exists to grant the Application,

NOW, THEREFORE, IT IS HEREBY ORDERED that the Application is granted effective as of the petition date, subject to the requirements sections 327, 330 and 331. The \$10,000 retainer shall remain property of the estate. Payment of all fees and reimbursement of all expenses are subject to notice and court approval.

IT IS FURTHER ORDERED that the indemnification provisions on page 2 of Applicant's Engagement Letter are approved, subject to the following:

- a. subject to the provisions of subparagraph (c) below, the Debtor is authorized to indemnify, and shall indemnify Applicant in accordance with Applicant's Engagement Letter for any claim arising from, relating to, or in connection with the services provided for in this Order or under Applicant's Engagement Letter, but not for any claim arising from, relating to, or in connection with Applicant's post-petition performance of any other services

unless such post-petition services and indemnification therefor are approved by the Bankruptcy Court;

- b. notwithstanding any provision of Applicant's Engagement Letter to the contrary, the Debtor shall have no obligation to indemnify Applicant, or provide contribution or reimbursement to Applicant, for any claim or expense that is either (i) judicially determined (the determination having become final) to have arisen from the gross negligence or willful misconduct of Applicant, or (ii) settled prior to a judicial determination by this Court, after notice and hearing, to be a claim or expense for which Applicant should not receive indemnity, contribution or reimbursement under the terms of Applicant's Engagement Letter as modified by this Order; and
- c. if, before the earlier of (i) the entry of an order confirming a chapter 11 plan in these cases (that order having become a final order no longer subject to appeal), or (ii) the entry of an order closing this chapter 11 case, Applicant believes that it is entitled to the payment of any amounts by the Debtor on account of the Debtor's indemnification, contribution and/or reimbursement obligations under Applicant's Engagement Letter (as modified by this Order), including without limitation the advancement of defense costs, Applicant must file an application with this Court, and the Debtor may not pay any such amounts to Applicant prior to the entry of an order by this Court approving payment. This subparagraph (c) is intended only to specify the period of time under which the Court shall have jurisdiction over any request by Applicant for indemnification, contribution, or reimbursement and not a provision limiting the duration of the Debtor's obligations to indemnify Applicant.

IT IS FURTHER ORDERED that the limitation of liability provisions on page

2 of Applicant's Engagement Letter are hereby stricken.

Signed on July 24, 2023



/s/ Maria L. Oxholm

Maria L. Oxholm
United States Bankruptcy Judge

O'KEEFE & ASSOCIATES CONSULTING, LLC

EXHIBIT 3

**Summary of Hours and Fees by Professional During the
Period**



2 Lone Pine Road
Bloomfield Hills
MI 48304

248.593.4810
248.593.6108 fax
www.okeefellc.com

James Grossi CEO
Ark Laboratory dba Helix Diagnostics
6620 Highland Rd.. Suite 240
Waterford, MI 48327

Invoice Date	Invoice Number
Aug 17, 2023	7849

Billing From	Billing To
4/12/2023	12/14/2023

Exhibit 4

Ark Laboratory, LLC

NAME	INITIALS	HOURS	RATE	AMOUNT
RUSSELL LONG	RL	315.8	\$ 460.00	\$ 145,268.00
JULIE LOCK	JLOCK	9.0	\$ 230.00	\$ 2,070.00
AMANDA RYMISZEWSKI	AR	1.3	\$ 140.00	\$ 182.00
CONNER BURKE	CB	3.2	\$ 140.00	\$ 448.00
JENNIFER BREWER	JB	0.5	\$ 140.00	\$ 70.00
TOTAL		329.8		\$ 148,038.00
OUT-OF-POCKET EXPENSES				\$ -
TOTAL AMOUNT DUE				\$ 148,038.00

O'KEEFE & ASSOCIATES CONSULTING, LLC

EXHIBIT 4

**Detailed Description of O'Keefe's Fees and Hours by
Category**

Invoice Date	Invoice Number
Aug 17, 2023	7849

Billing From	Billing To
4/12/2023	12/14/2023

Exhibit 5

Ark Laboratory, LLC

Services:

Date	Employee	Category	Description	Hours	Rate	Amount
05/02/2023	RL	Accounting/Auditing	Review questions with Bob B., discuss options and email	2.1	\$ 460.00	\$ 966.00
05/03/2023	RL	Accounting/Auditing	Follow up with Comerica team regarding March financials.	0.3	\$ 460.00	\$ 138.00
05/03/2023	RL	Accounting/Auditing	Follow up with LD regarding financials for March 2023.	0.3	\$ 460.00	\$ 138.00
07/06/2023	RL	Accounting/Auditing	Discussion with LD regarding analysis needed for Brian Dora and CC.	0.2	\$ 460.00	\$ 92.00
07/26/2023	RL	Accounting/Auditing	Discussion with Liam regarding MOR, \$250k, disbursement schedule and revised budget.	0.4	\$ 460.00	\$ 184.00
11/25/2023	RL	Accounting/Auditing	Review files for October budgets and send Liam D. last one in our files.	0.5	\$ 460.00	\$ 230.00
11/27/2023	RL	Accounting/Auditing	Discussion with BB, JM and KC regarding funding professional fee account and follow up email to Brian Dora regarding options.	0.9	\$ 460.00	\$ 414.00
11/28/2023	RL	Accounting/Auditing	Additional discussions on wire transfers needed this week with KRC and JM.	0.4	\$ 460.00	\$ 184.00
11/29/2023	RL	Accounting/Auditing	Confirm deposit in to escrow account, follow up with insurance broker.	0.5	\$ 460.00	\$ 230.00
11/29/2023	RL	Accounting/Auditing	Follow up with Paul Hage regarding wire instruction.	0.1	\$ 460.00	\$ 46.00
12/01/2023	RL	Accounting/Auditing	Work to facilitate wires to Taft and insurance company with several representatives from First Merchants.	1.0	\$ 460.00	\$ 460.00
12/06/2023	RL	Accounting/Auditing	Respond to LD regarding payments.	0.2	\$ 460.00	\$ 92.00
12/08/2023	RL	Accounting/Auditing	Work on transferring funds to Taft account.	0.8	\$ 460.00	\$ 368.00
12/09/2023	RL	Accounting/Auditing	Continue work through 1st and 2nd year transactions to identify payments received and/or purchases via company credit card.	7.5	\$ 460.00	\$ 3,450.00
12/11/2023	RL	Accounting/Auditing	Review and send financial statements to KRC for review and respond to follow up request for additional information.	1.8	\$ 460.00	\$ 828.00
12/12/2023	RL	Accounting/Auditing	Follow up with KRC with additional data on payments to Jim Grossi.	0.4	\$ 460.00	\$ 184.00
12/13/2023	RL	Accounting/Auditing	Facilitate transfer of funds to Paul Hage's liquidating trust account.	0.5	\$ 460.00	\$ 230.00
Total Accounting/Auditing				17.9	\$	8,234.00
05/08/2023	RL	Asset Disposition	Discussion with potential buyer of Comerica's note.	0.5	\$ 460.00	\$ 230.00
06/13/2023	RL	Asset Disposition	Review PA and note requirements for JG.	0.5	\$ 460.00	\$ 230.00
07/31/2023	RL	Asset Disposition	Review request from Kim C regarding ERC and respond following discussion with LD	0.3	\$ 460.00	\$ 138.00
08/01/2023	RL	Asset Disposition	Discussion with LD regarding ERC credits and submission. Respond to committee.	0.4	\$ 460.00	\$ 184.00
08/03/2023	RL	Asset Disposition	Review, redact and send A/R list to CC.	0.4	\$ 460.00	\$ 184.00
09/11/2023	RL	Asset Disposition	Review liquidation analysis template and begin accumulating necessary data, end request to LD, and begin preparing.	1.8	\$ 460.00	\$ 828.00
09/12/2023	RL	Asset Disposition	Finish work on liquidation analysis and follow up with BB.	2.9	\$ 460.00	\$ 1,334.00
09/13/2023	RL	Asset Disposition	Meeting at Taft to discuss sale process and negotiate settlement.	4.9	\$ 460.00	\$ 2,254.00
09/13/2023	RL	Asset Disposition	Follow up with BB regarding amounts for Auxo credit bid.	0.5	\$ 460.00	\$ 230.00
09/28/2023	RL	Asset Disposition	Sale hearing.	0.7	\$ 460.00	\$ 322.00

Ark Laboratory, LLC

Services:

Date	Employee	Category	Description	Hours	Rate	Amount
10/02/2023	RL	Asset Disposition	Follow up with LD regarding unpaid taxes and breakdown and discuss steps to complete sale.	0.6	\$ 460.00	\$ 276.00
10/11/2023	RL	Asset Disposition	Review sample liquidation analysis and prepare one for Helix in Judge Oxholm's format.	1.1	\$ 460.00	\$ 506.00
Total Asset Disposition				14.6		\$ 6,716.00
04/12/2023	RL	Business Analysis	Meeting with JG and LD.	1.5	\$ 460.00	\$ 690.00
04/12/2023	RL	Business Analysis	Review cash flow forecast and forward to Bob Bassel.	1.1	\$ 460.00	\$ 506.00
04/13/2023	RL	Business Analysis	Work with LD on 13 week cash flow and discuss changes.	0.5	\$ 460.00	\$ 230.00
04/13/2023	RL	Business Analysis	Work with LD and BB on 4 week budget and incorporate expense and detail.	1.9	\$ 460.00	\$ 874.00
04/13/2023	RL	Business Analysis	Begin work reviewing back up documentation for use four week cash flow budget. Review historical financials and discuss with Liam D.	2.7	\$ 460.00	\$ 1,242.00
04/13/2023	RL	Business Analysis	Follow up with LD regarding P&L tied to CF and multiple discussions and reviews of CF budget.	1.8	\$ 460.00	\$ 828.00
04/13/2023	RL	Business Analysis	Review 4/14 payroll registers and note questions.	0.8	\$ 460.00	\$ 368.00
04/14/2023	RL	Business Analysis	Review expense schedule from LD in preparation to review meeting.	0.5	\$ 460.00	\$ 230.00
04/14/2023	RL	Business Analysis	Meeting with LD to review forecast, revise formatting issues and adjust CF as needed.	2.1	\$ 460.00	\$ 966.00
04/14/2023	RL	Business Analysis	Discuss payroll, issues with LD and JG and discuss connecting supporting schedules to CF budget analysis with LD.	0.5	\$ 460.00	\$ 230.00
04/14/2023	RL	Business Analysis	Draft note to BB regarding timing of response.	0.3	\$ 460.00	\$ 138.00
04/14/2023	RL	Business Analysis	Review CF and backup and discuss edits to the back up data.	1.1	\$ 460.00	\$ 506.00
04/14/2023	RL	Business Analysis	Work on additional adjustments with LD.	0.7	\$ 460.00	\$ 322.00
04/14/2023	RL	Business Analysis	Conference call with BB, LD and JG regarding various issues and bank access.	0.5	\$ 460.00	\$ 230.00
04/14/2023	RL	Business Analysis	Discussions with BB regarding professional fees being included.	0.3	\$ 460.00	\$ 138.00
04/14/2023	RL	Business Analysis	Discussion with JG regarding payroll.	0.3	\$ 460.00	\$ 138.00
04/15/2023	RL	Business Analysis	Multiple reviews and revisions of CF budget and backup documents. Work on edits based on additional information and forward several versions for discussion.	3.2	\$ 460.00	\$ 1,472.00
04/15/2023	RL	Business Analysis	Review cash flow collateral order and note comments for discussions.	1.2	\$ 460.00	\$ 552.00
04/15/2023	RL	Business Analysis	Final review and edits of both budgets and forward to group for review.	2.2	\$ 460.00	\$ 1,012.00
04/15/2023	RL	Business Analysis	Work on working spreadsheet for Comerica.	0.9	\$ 460.00	\$ 414.00
04/16/2023	RL	Business Analysis	Work on budget revisions and conference call with team to confirm everyone on same page.	1.7	\$ 460.00	\$ 782.00
04/17/2023	RL	Business Analysis	Work on budget revisions to file with cash collateral motion to court. Work with LD to update.	2.9	\$ 460.00	\$ 1,334.00
04/17/2023	RL	Business Analysis	Discussion with Alex Calderone, FA for Comerica, regarding budget.	1.3	\$ 460.00	\$ 598.00
04/18/2023	RL	Business Analysis	Continue work on budget revisions.	1.2	\$ 460.00	\$ 552.00
04/18/2023	RL	Business Analysis	Work with LD to adjust budget according to terms required by Comerica.	1.3	\$ 460.00	\$ 598.00
04/18/2023	RL	Business Analysis	Review email from Alex C. regarding budget and document request. Discussion with LD about timing to produce.	0.5	\$ 460.00	\$ 230.00
04/18/2023	RL	Business Analysis	Conference call to discuss revised budget eliminating professional fees and Jim's salary.	0.4	\$ 460.00	\$ 184.00
04/18/2023	RL	Business Analysis	Follow up with Alex C. regarding excel version of budget, work on backup to confirm match to budget.	2.1	\$ 460.00	\$ 966.00
04/19/2023	RL	Business Analysis	Discussion on adding UST fees to budget, revise accordingly.	0.4	\$ 460.00	\$ 184.00

Ark Laboratory, LLC

Services:

Date	Employee	Category	Description	Hours	Rate	Amount
04/19/2023	RL	Business Analysis	Work with LD on confirming backup to budget, add where necessary from other sources.	1.5	\$ 460.00	\$ 690.00
04/19/2023	RL	Business Analysis	Follow up with LD and JG regarding using another account.	0.3	\$ 460.00	\$ 138.00
04/20/2023	RL	Business Analysis	Work with LD on revised budget with necessary changes and updates.	1.3	\$ 460.00	\$ 598.00
04/20/2023	RL	Business Analysis	Work on budget following discussion with Alex Calderone, removing JG's salary.	2.8	\$ 460.00	\$ 1,288.00
04/20/2023	RL	Business Analysis	Work on backup to the budget including reformatting to link to specific line items in budget.	5.4	\$ 460.00	\$ 2,484.00
04/21/2023	RL	Business Analysis	Work on budget, discussions with JB and BB.	1.9	\$ 460.00	\$ 874.00
04/21/2023	RL	Business Analysis	Conference call with LD, BB & JG regarding plan and budget issues to be resolved	0.4	\$ 460.00	\$ 184.00
04/21/2023	RL	Business Analysis	Work with LD on projections.	1.3	\$ 460.00	\$ 598.00
04/21/2023	RL	Business Analysis	Discussion with Alex C. regarding budget, restate and forward.	0.5	\$ 460.00	\$ 230.00
04/21/2023	RL	Business Analysis	Review latest revision of CC order and discuss restriction of 5% variance with BB. Review payroll for anyone who would exceed statutory limit of \$15,150 and identify for BB.	0.8	\$ 460.00	\$ 368.00
04/21/2023	RL	Business Analysis	Reformat entire payroll and link it to the budget.	2.3	\$ 460.00	\$ 1,058.00
04/24/2023	RL	Business Analysis	Review final budget and check for discrepancy from one approved by AC, adjust as needed, PDF and send to BB.	0.9	\$ 460.00	\$ 414.00
04/27/2023	RL	Business Analysis	Review correspondence from Julie Tiecher, McLaren, regarding budget and call to discuss.	0.4	\$ 460.00	\$ 184.00
04/28/2023	RL	Business Analysis	Discussion with Jim G regarding McLaren and Medspeed payments and McLaren's inability to accept wires.	0.4	\$ 460.00	\$ 184.00
04/28/2023	RL	Business Analysis	Review email from Alex C. and respond.	0.2	\$ 460.00	\$ 92.00
05/01/2023	RL	Business Analysis	Discussion with JG regarding access to DIP account and transferring funds.	0.4	\$ 460.00	\$ 184.00
05/02/2023	RL	Business Analysis	Follow up with LD regarding disbursements.	0.4	\$ 460.00	\$ 184.00
05/04/2023	RL	Business Analysis	Follow up with BB regarding 13-week and report.	0.2	\$ 460.00	\$ 92.00
05/04/2023	RL	Business Analysis	Begin review of budget vs. actual.	1.5	\$ 460.00	\$ 690.00
05/04/2023	RL	Business Analysis	Review budget vs actual for week ending 4/28 and note questions for LD and JG.	1.0	\$ 460.00	\$ 460.00
05/04/2023	RL	Business Analysis	Conference call with Comerica, JG, and LD.	1.5	\$ 460.00	\$ 690.00
05/04/2023	RL	Business Analysis	Discussion with JG regarding status and next steps.	0.5	\$ 460.00	\$ 230.00
05/05/2023	RL	Business Analysis	Review budget vs actual and approve for distribution after discussion with LD.	0.4	\$ 460.00	\$ 184.00
05/05/2023	RL	Business Analysis	Review budget vs actual, discuss with LD.	0.4	\$ 460.00	\$ 184.00
05/05/2023	RL	Business Analysis	Review historical data for 13 week cash flow budget.	1.2	\$ 460.00	\$ 552.00
05/05/2023	RL	Business Analysis	Review responses and calculations regarding delayed payments, discuss with LD.	0.5	\$ 460.00	\$ 230.00
05/06/2023	RL	Business Analysis	Review 13 week cash flow and note questions.	0.8	\$ 460.00	\$ 368.00
05/07/2023	RL	Business Analysis	Review 13 week cash flow and meeting with LD and JG.	6.1	\$ 460.00	\$ 2,806.00
05/08/2023	RL	Business Analysis	Discussions with LD and JG regarding budget vs actual and 13 week cash flow.	0.8	\$ 460.00	\$ 368.00
05/08/2023	RL	Business Analysis	Review budget vs. actual to highlight positives and negatives from last week to bring Bob B. up to speed.	1.0	\$ 460.00	\$ 460.00
05/09/2023	RL	Business Analysis	Continue work on 13 week budget and forward draft to the committee.	1.9	\$ 460.00	\$ 874.00
05/09/2023	RL	Business Analysis	Review budget vs. actual for 5/5 and forward to BB.	0.4	\$ 460.00	\$ 184.00
05/10/2023	RL	Business Analysis	Discussion budget vs actual for 5/5 with LD and forward to Comerica following revisions.	0.8	\$ 460.00	\$ 368.00
05/10/2023	RL	Business Analysis	Review 5-week budget for submission.	0.8	\$ 460.00	\$ 368.00
05/11/2023	RL	Business Analysis	Finish revisions to 13-week backup, budget vs. actual, and exhibit.	2.8	\$ 460.00	\$ 1,288.00
05/16/2023	RL	Business Analysis	Revise budget and forward to counsel.	0.6	\$ 460.00	\$ 276.00

Ark Laboratory, LLC

Services:

Date	Employee	Category	Description	Hours	Rate	Amount
05/16/2023	RL	Business Analysis	Review 1-week budget through 5/24/23, discuss questions with LD and JG, adjust as needed and forward to counsel.	0.9	\$ 460.00	\$ 414.00
05/16/2023	RL	Business Analysis	Follow up call with Julie Teicher regarding expense tab in budget.	0.4	\$ 460.00	\$ 184.00
05/16/2023	RL	Business Analysis	Review budget vs. actual and discuss with Judy Miller and Julie Teicher.	1.1	\$ 460.00	\$ 506.00
05/16/2023	RL	Business Analysis	Multiple calls with creditors committee, BB, LD and JG and discussions with counsel for Comerica regarding budget vs actual.	1.2	\$ 460.00	\$ 552.00
05/16/2023	RL	Business Analysis	Follow up with LD regarding D&O insurance for committee counsel.	0.3	\$ 460.00	\$ 138.00
05/17/2023	RL	Business Analysis	Discuss request from Bob W. with JG and begin discussion with LD regarding go forward budget.	0.5	\$ 460.00	\$ 230.00
05/22/2023	RL	Business Analysis	Review 1-week budget and forward to Bob Bassel, discuss additional legal in budget with LD and BB.	0.7	\$ 460.00	\$ 322.00
05/22/2023	RL	Business Analysis	Follow up with BB regarding permanent budget and parameters.	0.4	\$ 460.00	\$ 184.00
05/23/2023	RL	Business Analysis	Discussion with Julie Teicher regarding payments to McLaren.	0.4	\$ 460.00	\$ 184.00
05/23/2023	RL	Business Analysis	Discussion with Bob Wolford regarding budget, carve-out, etc.	0.4	\$ 460.00	\$ 184.00
05/26/2023	RL	Business Analysis	Review revised budget from LD and question first week, and approve and distribute to counsel.	0.6	\$ 460.00	\$ 276.00
05/26/2023	RL	Business Analysis	Review budget and note questions to discuss with LD, follow up conversation regarding budget through July 14, 2023.	0.7	\$ 460.00	\$ 322.00
05/29/2023	RL	Business Analysis	Review actual vs budget from Liam D. and note questions. Sent to Bob B. and discuss issues.	0.8	\$ 460.00	\$ 368.00
05/29/2023	RL	Business Analysis	Discuss 7 week budget with LD and forward to Bob B. to distribute.	0.9	\$ 460.00	\$ 414.00
05/30/2023	RL	Business Analysis	Continue work on revised budget including professionals and JG beginning 6/1 through 7/14 and forward to committee.	1.2	\$ 460.00	\$ 552.00
05/30/2023	RL	Business Analysis	Work on additional one week budget without Jim Grossi and professionals and discuss with Liam D.	1.2	\$ 460.00	\$ 552.00
05/31/2023	RL	Business Analysis	Prepare additional weeks interim budget to extend cash collateral order, including follow up revisions and discussion with Julie Teicher.	2.1	\$ 460.00	\$ 966.00
06/04/2023	RL	Business Analysis	Revise cash collateral budget and send to Liam D., BB and JG for review and approval.	0.9	\$ 460.00	\$ 414.00
06/05/2023	RL	Business Analysis	Review and forward 6 week budget following discussions and revisions with LD.	1.3	\$ 460.00	\$ 598.00
06/05/2023	RL	Business Analysis	Review comments and list of McLaren issues and discuss with JG.	0.4	\$ 460.00	\$ 184.00
06/05/2023	RL	Business Analysis	Revise budget received from LD and forward to BB.	0.8	\$ 460.00	\$ 368.00
06/07/2023	RL	Business Analysis	Follow up with LD regarding budget vs. actual.	0.3	\$ 460.00	\$ 138.00
06/08/2023	RL	Business Analysis	Multiple discussions with Julie T. regarding budget and footnote.	1.0	\$ 460.00	\$ 460.00
06/08/2023	RL	Business Analysis	Review and forward PDF and Excel final budget a couple if times following adjustments.	0.8	\$ 460.00	\$ 368.00
06/08/2023	RL	Business Analysis	Review balance of budget, adjust as needed to maintain neutral cash flow and forward for review and comment.	1.1	\$ 460.00	\$ 506.00
06/08/2023	RL	Business Analysis	Work on revisions and footnote and forward to counsel for review.	0.7	\$ 460.00	\$ 322.00
06/08/2023	RL	Business Analysis	Review questions with Brian Dora and forward to LD for additional comments.	0.4	\$ 460.00	\$ 184.00
06/09/2023	RL	Business Analysis	Review email from landlord counsel, adjust budget and forward to counsel.	0.4	\$ 460.00	\$ 184.00
06/12/2023	RL	Business Analysis	Review email from Brian Dora and research.	0.3	\$ 460.00	\$ 138.00

Ark Laboratory, LLC

Services:

Date	Employee	Category	Description	Hours	Rate	Amount
06/13/2023	RL	Business Analysis	Contact LD regarding Comerica DIP account and possible transfer.	0.3	\$ 460.00	\$ 138.00
06/14/2023	RL	Business Analysis	Follow up with Liam D. regarding DIP accounts.	0.4	\$ 460.00	\$ 184.00
06/14/2023	RL	Business Analysis	Discussion with JG regarding McLaren and turnaround times.	0.3	\$ 460.00	\$ 138.00
06/15/2023	RL	Business Analysis	Discussion with LD regarding budget vs actual and follow up with Bob Bassel regarding agreement	0.5	\$ 460.00	\$ 230.00
06/20/2023	RL	Business Analysis	Call with LD regarding budget vs. actual and push for quick turnover.	0.3	\$ 460.00	\$ 138.00
06/21/2023	RL	Business Analysis	Review budget vs. actual, and note questions for LD.	0.5	\$ 460.00	\$ 230.00
06/22/2023	RL	Business Analysis	Follow up with Jim G and LD on DIP account for professional fees.	0.4	\$ 460.00	\$ 184.00
06/23/2023	RL	Business Analysis	Work on budget vs actual and contact LD for information on this week's activity.	2.2	\$ 460.00	\$ 1,012.00
06/23/2023	RL	Business Analysis	Several calls with JG regarding status.	0.5	\$ 460.00	\$ 230.00
06/24/2023	RL	Business Analysis	Conference call with BB, JG and LD regarding DIP-professional account and status of operations.	0.7	\$ 460.00	\$ 322.00
06/26/2023	RL	Business Analysis	Review budget vs. actual from LD and note questions. Follow up with LD and Bob Bassel.	0.9	\$ 460.00	\$ 414.00
06/26/2023	RL	Business Analysis	Review revised budget and adjust as needed and forward draft to counsel.	0.5	\$ 460.00	\$ 230.00
06/27/2023	RL	Business Analysis	Revise budget vs actual and send to LD for comments, forward to all.	1.5	\$ 460.00	\$ 690.00
06/27/2023	RL	Business Analysis	Discuss budget vs actual with BB and forward to all parties.	0.3	\$ 460.00	\$ 138.00
06/27/2023	RL	Business Analysis	Work on setting up new DIP professional fees account.	0.4	\$ 460.00	\$ 184.00
06/29/2023	RL	Business Analysis	Finish opening account, reach out to LD regarding funding professional fees.	0.3	\$ 460.00	\$ 138.00
06/30/2023	RL	Business Analysis	Discussion with LD regarding professional fees and discuss with BB.	0.4	\$ 460.00	\$ 184.00
07/07/2023	RL	Business Analysis	Review budget v actual and note questions. Contact LD and discuss additional information needed.	0.8	\$ 460.00	\$ 368.00
07/10/2023	RL	Business Analysis	Follow up with LD regarding budget vs. actual questions.	0.4	\$ 460.00	\$ 184.00
07/11/2023	RL	Business Analysis	Follow up with LD on budget vs. actual with questions and 2nd analysis and forward to committee and Brian Dora.	0.5	\$ 460.00	\$ 230.00
07/14/2023	RL	Business Analysis	Discussion with Julie Teicher regarding payment history and status.	0.3	\$ 460.00	\$ 138.00
07/17/2023	RL	Business Analysis	Review and forward invoice and cancelled checks to BB and JT.	0.5	\$ 460.00	\$ 230.00
07/18/2023	RL	Business Analysis	Review Kim C. email and respond following discussion with LD.	0.4	\$ 460.00	\$ 184.00
07/19/2023	RL	Business Analysis	Review Wolford update and discuss with Liam.	0.3	\$ 460.00	\$ 138.00
07/21/2023	RL	Business Analysis	Review available financials and note questions.	1.2	\$ 460.00	\$ 552.00
07/21/2023	RL	Business Analysis	Discussion with Julie Teicher regarding McLaren outstanding and follow up with Julie Teicher.	0.7	\$ 460.00	\$ 322.00
07/24/2023	RL	Business Analysis	Discuss budget parameters with LD.	0.6	\$ 460.00	\$ 276.00
07/24/2023	RL	Business Analysis	Discussion with Julie Teicher regarding loan balance and budget.	0.5	\$ 460.00	\$ 230.00
07/25/2023	RL	Business Analysis	Follow up with LD regarding Julie Teicher request for June bank statements and July disbursements.	0.3	\$ 460.00	\$ 138.00
07/27/2023	RL	Business Analysis	Review and forward July disbursements and June bank statements to BB	0.4	\$ 460.00	\$ 184.00
07/28/2023	RL	Business Analysis	Discussion with LD regarding cash receipts, and request list of payments made with Auxo's DIP funds.	0.3	\$ 460.00	\$ 138.00
07/31/2023	RL	Business Analysis	Review budget v actual, discuss with LD, and forward to US Trustee, committee, and counsel	0.4	\$ 460.00	\$ 184.00
07/31/2023	RL	Business Analysis	Follow up with LD regarding outstanding information needed, and discussions regarding 4 week budget, budget v actual, etc.	0.8	\$ 460.00	\$ 368.00

Ark Laboratory, LLC

Services:

Date	Employee	Category	Description	Hours	Rate	Amount
08/01/2023	RL	Business Analysis	Conference call with JM. Bob Wolford, Bob Bassel and Kim Clayson.	0.6	\$ 460.00	\$ 276.00
08/01/2023	RL	Business Analysis	Review updated post petition A/P and forward to Julie Teicher following edits.	0.4	\$ 460.00	\$ 184.00
08/01/2023	RL	Business Analysis	Follow up with LD on timing of budget vs. actual, MOR, etc. Request updated post petition A/P.	0.5	\$ 460.00	\$ 230.00
08/01/2023	RL	Business Analysis	Review disbursement schedule from Eric Sumners and discuss with LD.	0.2	\$ 460.00	\$ 92.00
08/02/2023	RL	Business Analysis	Discussion with LD regarding status of budget, status of receipts this week, and timing of information needed.	0.4	\$ 460.00	\$ 184.00
08/03/2023	RL	Business Analysis	Follow up questions with Brian Dora.	0.3	\$ 460.00	\$ 138.00
08/03/2023	RL	Business Analysis	Discussion with LD regarding budget and follow up on status of receipts.	0.3	\$ 460.00	\$ 138.00
08/03/2023	RL	Business Analysis	Review correspondence from Medspeed and follow up with LD.	0.2	\$ 460.00	\$ 92.00
08/03/2023	RL	Business Analysis	Review Brian Dora's comments and discuss with LD changes.	0.4	\$ 460.00	\$ 184.00
08/04/2023	RL	Business Analysis	Follow up calls with LD and BB and forward approved budget.	0.5	\$ 460.00	\$ 230.00
08/04/2023	RL	Business Analysis	Several calls/emails with BB and CC counsel regarding budget, etc. Follow up with LD and BD.	2.8	\$ 460.00	\$ 1,288.00
08/07/2023	RL	Business Analysis	Follow up with LD to gain under of pressure being exerted by Auxo.	0.4	\$ 460.00	\$ 184.00
08/07/2023	RL	Business Analysis	Review budget v. actual, discuss with BB, and forward to CC, US Trustee, and Julie T.	0.6	\$ 460.00	\$ 276.00
08/08/2023	RL	Business Analysis	Discussion with LD regarding collections.	0.3	\$ 460.00	\$ 138.00
08/08/2023	RL	Business Analysis	Contact LD for disbursement schedule for July, review and forward to US Trustee, CC and BB.	0.4	\$ 460.00	\$ 184.00
08/09/2023	RL	Business Analysis	Review request for an additional \$20k in the budget, discuss with BB and add to budget.	0.4	\$ 460.00	\$ 184.00
08/10/2023	RL	Business Analysis	Review revised budget and discuss with LD.	0.3	\$ 460.00	\$ 138.00
08/14/2023	RL	Business Analysis	Review budget v actual, discuss with LD and forward to CC and US Trustee.	0.5	\$ 460.00	\$ 230.00
08/16/2023	RL	Business Analysis	Discussion with LD regarding budget v actual and request additional week through 9/1/2023.	0.4	\$ 460.00	\$ 184.00
08/17/2023	CB	Business Analysis	Foot schedules for RDL	0.4	\$ 140.00	\$ 56.00
08/17/2023	RL	Business Analysis	Discuss revisions to budget with LD and follow up with BB, the committee and discussion with US Trustee. Finish adjustments to budget and forward to all.	1.4	\$ 460.00	\$ 644.00
08/18/2023	RL	Business Analysis	Discuss with LD budget including additional week through 9/1/23. Walk through issues.	0.4	\$ 460.00	\$ 184.00
08/18/2023	RL	Business Analysis	Review HTH revised budget, discuss with LD and forward to all.	0.4	\$ 460.00	\$ 184.00
08/21/2023	RL	Business Analysis	Discussion with LD regarding payments to SMA and timing of budget v. actual.	0.4	\$ 460.00	\$ 184.00
08/21/2023	RL	Business Analysis	Review budget v actual, discuss with BB, adjust and forward to all.	0.7	\$ 460.00	\$ 322.00
08/23/2023	RL	Business Analysis	Review files for budget for weeks ending 7/14, 7/21 and 7/28 and discuss with BB. Forward PDF version.	1.1	\$ 460.00	\$ 506.00
08/23/2023	RL	Business Analysis	Review and execute banking documents for professional fee escrow account.	0.3	\$ 460.00	\$ 138.00
08/26/2023	RL	Business Analysis	Conference call with Judy M. and Bob Bassel regarding analysis needed by Monday.	0.6	\$ 460.00	\$ 276.00
08/27/2023	RL	Business Analysis	Review budget v actual received to date and prepare analysis of budgeted amounts not paid to date.	1.8	\$ 460.00	\$ 828.00
08/27/2023	RL	Business Analysis	Compare receipts to budget and note variance for purposes of analyzing payments that could have been made had receipts been collected according to budget.	1.9	\$ 460.00	\$ 874.00
08/28/2023	RL	Business Analysis	Conference call with Auxo, CC, US Trustee and BB and follow up.	1.0	\$ 460.00	\$ 460.00

Ark Laboratory, LLC

Services:

Date	Employee	Category	Description	Hours	Rate	Amount
08/28/2023	RL	Business Analysis	Additional discussion with LD regarding "contract price" vs. budgeted amounts and respond to committee counsel.	0.6	\$ 460.00	\$ 276.00
08/28/2023	RL	Business Analysis	Review budget vs actual for previous week, discuss with LD and forward to group.	0.5	\$ 460.00	\$ 230.00
08/28/2023	RL	Business Analysis	Work on AP, AR and SMA analysis and several calls/emails with LD. Forward to group.	2.5	\$ 460.00	\$ 1,150.00
08/28/2023	CB	Business Analysis	Foot schedules for RDL	0.4	\$ 140.00	\$ 56.00
08/30/2023	RL	Business Analysis	Review sale trends on budget vs actual post petition as well as analysis from LD.	0.6	\$ 460.00	\$ 276.00
08/31/2023	RL	Business Analysis	Review budget v actual, discuss with LD, and forward to BB and group.	0.4	\$ 460.00	\$ 184.00
09/01/2023	RL	Business Analysis	Review to do list and prepare list for discussions with LD.	0.6	\$ 460.00	\$ 276.00
09/05/2023	RL	Business Analysis	Review 9 week budget, discuss multiple questions with LD, review revised version and note questions for BB.	1.3	\$ 460.00	\$ 598.00
09/05/2023	RL	Business Analysis	Review budget v. actual for week ended 9/1/23, discuss with LD.	0.5	\$ 460.00	\$ 230.00
09/08/2023	RL	Business Analysis	Review 9 week budget and discuss questions with LD.	0.7	\$ 460.00	\$ 322.00
09/08/2023	RL	Business Analysis	Review and execute bank documents to open new account.	0.2	\$ 460.00	\$ 92.00
09/11/2023	RL	Business Analysis	Discuss 9 week budget issues with LD and send to group. Discussion with Judy Miller regarding SMG budgeted items, follow up discussion with Brian Dora. Revise and forward 9-week budget for final approval.	1.1	\$ 460.00	\$ 506.00
09/11/2023	RL	Business Analysis	Review budget v. actual, discuss with LD and forward to group.	0.3	\$ 460.00	\$ 138.00
09/12/2023	RL	Business Analysis	Follow up on SMA issue for budget, revise as needed and forward to all.	0.5	\$ 460.00	\$ 230.00
09/14/2023	RL	Business Analysis	Revise budget to include additional UST fees and forward to group following discussion with BB.	0.4	\$ 460.00	\$ 184.00
09/18/2023	RL	Business Analysis	Review budget v. actual, discuss with LD and forward to group.	0.5	\$ 460.00	\$ 230.00
09/20/2023	RL	Business Analysis	Revise 9 week budget with additional UST fees and forward to Bob B.	0.4	\$ 460.00	\$ 184.00
09/21/2023	RL	Business Analysis	Work with LD to determine outstanding balance to McLaren and follow up with BB regarding uncleared check.	0.4	\$ 460.00	\$ 184.00
09/25/2023	RL	Business Analysis	Review budget v. actual for week end 9/22 and discuss with LD.	0.4	\$ 460.00	\$ 184.00
09/27/2023	RL	Business Analysis	Set up Mercantile Bank for online banking at branch, discuss wire with Judy Miller, follow up with Liam D. and send him wire instructions. Send confirmation to JM.	1.5	\$ 460.00	\$ 690.00
09/27/2023	RL	Business Analysis	Research PPT and respond to group.	0.4	\$ 460.00	\$ 184.00
09/27/2023	RL	Business Analysis	Follow up with group following discussion with LD regarding PPT.	0.5	\$ 460.00	\$ 230.00
09/28/2023	RL	Business Analysis	Follow up with LD on 2023 PPT invoice.	0.2	\$ 460.00	\$ 92.00
09/29/2023	RL	Business Analysis	Review document request from Kim Clayson Ross and discuss with LD.	0.4	\$ 460.00	\$ 184.00
10/04/2023	RL	Business Analysis	Discussion with LD regarding pre-petition invoices that Brian Dora wants to pay.	0.2	\$ 460.00	\$ 92.00
10/05/2023	RL	Business Analysis	Discussion with LD regarding writing of A/R to clean up books.	0.3	\$ 460.00	\$ 138.00
10/17/2023	RL	Business Analysis	Discussion with Julie T. regarding amount owed to McLaren. Follow up with LD and forward printout of balance. Discuss with Bob B.	0.9	\$ 460.00	\$ 414.00
11/08/2023	RL	Business Analysis	Discussion with Julie T. regarding outstanding balance.	0.2	\$ 460.00	\$ 92.00
11/09/2023	RL	Business Analysis	Review and forward MOR for September to Bob B. for filing.	0.7	\$ 460.00	\$ 322.00

Ark Laboratory, LLC

Services:

Date	Employee	Category	Description	Hours	Rate	Amount
11/13/2023	RL	Business Analysis	Work on estimate of disbursements for October and November.	0.5	\$ 460.00	\$ 230.00
11/14/2023	RL	Business Analysis	Review October disbursements and discuss with LD.	0.2	\$ 460.00	\$ 92.00
11/14/2023	RL	Business Analysis	Review examples of denials and notice provisions and discuss with LD.	0.3	\$ 460.00	\$ 138.00
11/14/2023	RL	Business Analysis	Review request from KRC, forward to Liam and call to discuss.	0.3	\$ 460.00	\$ 138.00
11/15/2023	RL	Business Analysis	Follow up with LD for October MOR.	0.2	\$ 460.00	\$ 92.00
11/15/2023	RL	Business Analysis	Review and forward Blue Cross information to KRC.	0.3	\$ 460.00	\$ 138.00
11/16/2023	RL	Business Analysis	Follow up with Kim Clayson regarding addresses and Blue Cross documents.	0.6	\$ 460.00	\$ 276.00
11/17/2023	RL	Business Analysis	Review and forward October MOR to BB for filing.	0.4	\$ 460.00	\$ 184.00
11/17/2023	RL	Business Analysis	Review post-petition admin analysis, check QB file for payments, follow up with LD and forward to BB, JM, and RW.	1.1	\$ 460.00	\$ 506.00
11/18/2023	RL	Business Analysis	Conference call with JM and BB regarding status of analysis needed.	0.7	\$ 460.00	\$ 322.00
11/19/2023	RL	Business Analysis	Review additional vendor list and discuss with LD.	0.3	\$ 460.00	\$ 138.00
11/20/2023	RL	Business Analysis	Follow up with LD and BB regarding outstanding issues.	0.2	\$ 460.00	\$ 92.00
11/22/2023	RL	Business Analysis	Review cash amended collateral order and approve.	0.3	\$ 460.00	\$ 138.00
11/26/2023	RL	Business Analysis	Review documents provided by Jim Grossi and note questions.	0.5	\$ 460.00	\$ 230.00
11/27/2023	RL	Business Analysis	Follow up with LD regarding admins and review individual analysis.	0.4	\$ 460.00	\$ 184.00
11/28/2023	RL	Business Analysis	Reach out to broker regarding D&O policy renewal of tail policy for trustee.	0.2	\$ 460.00	\$ 92.00
11/28/2023	RL	Business Analysis	Follow up with LD regarding admin addresses and review order of confirmation and follow up with BB.	0.9	\$ 460.00	\$ 414.00
11/29/2023	RL	Business Analysis	Multiple discussions regarding last insurance payment.	0.5	\$ 460.00	\$ 230.00
11/29/2023	RL	Business Analysis	Several conversations regarding tail insurance and discussion with LD.	0.8	\$ 460.00	\$ 368.00
11/29/2023	RL	Business Analysis	Review calculation of proceeds and discuss with KO.	0.2	\$ 460.00	\$ 92.00
11/29/2023	RL	Business Analysis	Follow up with LD on payment of existing insurance final amount.	0.3	\$ 460.00	\$ 138.00
11/30/2023	RL	Business Analysis	Several calls regarding tail insurance coverage and follow up with Kim C.	1.1	\$ 460.00	\$ 506.00
12/01/2023	RL	Business Analysis	Follow up emails and calls regarding tail insurance. Discussion with KRC regarding the need for the insurance.	0.7	\$ 460.00	\$ 322.00
12/04/2023	RL	Business Analysis	Follow up with KRC regarding insurance coverage and respond to LD.	0.3	\$ 460.00	\$ 138.00
12/05/2023	RL	Business Analysis	Discussion with broker regarding tail insurance, follow up with counsel for the committee.	0.4	\$ 460.00	\$ 184.00
12/06/2023	RL	Business Analysis	Discussion with KRC regarding tail insurance and cancellation.	0.3	\$ 460.00	\$ 138.00
12/06/2023	RL	Business Analysis	Begin work on 1 year, 2 year and 6 year lookback periods.	2.0	\$ 460.00	\$ 920.00
12/08/2023	RL	Business Analysis	Follow up with JH regarding tail insurance and notify JM and KRC.	0.3	\$ 460.00	\$ 138.00
12/12/2023	RL	Business Analysis	Continue work on documents requested for KRC.	0.9	\$ 460.00	\$ 414.00
12/14/2023	RL	Business Analysis	Discuss insurance issues with Liam and follow up with BB.	0.3	\$ 460.00	\$ 138.00
Total Business Analysis				174.7	\$	80,106.00
04/15/2023	RL	Case Administration	Several emails, texts and calls to review and discuss edits to plan following additional review of back up documentation. Review internal edits with each delivery and recommend revisions.	1.0	\$ 460.00	\$ 460.00
04/15/2023	RL	Case Administration	Review revised order and provide comments.	0.9	\$ 460.00	\$ 414.00

Ark Laboratory, LLC

Services:

Date	Employee	Category	Description	Hours	Rate	Amount
04/16/2023	RL	Case Administration	Continue work on budget and language for order and several discussions with JG.	2.1	\$ 460.00	\$ 966.00
04/18/2023	RL	Case Administration	Review revisions to CC order and discuss.	0.5	\$ 460.00	\$ 230.00
04/20/2023	RL	Case Administration	Continue work with counsel and client to update analysis as needed.	1.5	\$ 460.00	\$ 690.00
04/21/2023	RL	Case Administration	Review UST objection and discuss with BB	0.4	\$ 460.00	\$ 184.00
04/21/2023	RL	Case Administration	Brief discussion with final draft for Alex C. Forward to Bob B. and discuss.	0.8	\$ 460.00	\$ 368.00
04/24/2023	RL	Case Administration	Review final order and note various required reporting in addition to items requested by Alex Calderone.	1.0	\$ 460.00	\$ 460.00
04/27/2023	RL	Case Administration	Review additional questions from Alex C. and add to list.	0.2	\$ 460.00	\$ 92.00
04/27/2023	RL	Case Administration	Review correspondence from BB, respond and discuss expectations going forward.	0.3	\$ 460.00	\$ 138.00
05/01/2023	RL	Case Administration	Review lengthy list requested by Alex C. and begin work.	1.1	\$ 460.00	\$ 506.00
05/01/2023	RL	Case Administration	Review email from Alex C. regarding reporting and forward to Jim and Liam to begin to assemble documents.	0.4	\$ 460.00	\$ 184.00
05/02/2023	RL	Case Administration	Review punch list and discuss with BB.	0.4	\$ 460.00	\$ 184.00
05/03/2023	RL	Case Administration	Discussion with team regarding reporting requirements.	0.3	\$ 460.00	\$ 138.00
05/03/2023	RL	Case Administration	Review and follow up with LD, BB and JG regarding list of documents and explanations requested by Comerica.	1.3	\$ 460.00	\$ 598.00
05/05/2023	RL	Case Administration	Review list of documents and discuss with LD and JG. Schedule meeting with all to delegate.	0.3	\$ 460.00	\$ 138.00
05/05/2023	RL	Case Administration	Work on document request and discuss questions with Mark B., LD and JG.	1.2	\$ 460.00	\$ 552.00
05/07/2023	RL	Case Administration	Review responses from LD and JG on document production and approve for sending to Comerica and committee.	2.2	\$ 460.00	\$ 1,012.00
05/08/2023	RL	Case Administration	Review objections to cash collateral from Julie Teicher, McLaren and Judy Miller, Committee Counsel.	0.8	\$ 460.00	\$ 368.00
05/08/2023	RL	Case Administration	Review and send subpoenaed documents to Comerica council.	0.9	\$ 460.00	\$ 414.00
05/09/2023	RL	Case Administration	Continue to review and provide requested documents to Comerica.	1.6	\$ 460.00	\$ 736.00
05/09/2023	RL	Case Administration	Discussion with Julie T. regarding McLaren requirements and recommendations.	0.5	\$ 460.00	\$ 230.00
05/09/2023	RL	Case Administration	Discussions with LD regarding requested documents and forward to Comerica and committee.	0.9	\$ 460.00	\$ 414.00
05/09/2023	RL	Case Administration	Answer committee questions and discussion with Brian Dora regarding 13 week cash flow.	1.3	\$ 460.00	\$ 598.00
05/10/2023	AR	Case Administration	Prepare documents for court hearing.	1.0	\$ 140.00	\$ 140.00
05/10/2023	JB	Case Administration	Print and assemble analysis	0.5	\$ 140.00	\$ 70.00
05/10/2023	RL	Case Administration	Revision of exhibits in anticipation of hearing on 5/11.	2.9	\$ 460.00	\$ 1,334.00
05/10/2023	RL	Case Administration	Review final requested document. Discuss with LD and forward to Comerica.	0.4	\$ 460.00	\$ 184.00
05/10/2023	RL	Case Administration	Deposition.	3.5	\$ 460.00	\$ 1,610.00
05/11/2023	RL	Case Administration	Hearing in bankruptcy court followed by meeting with creditor committee's attorney and Julie Teicher.	3.4	\$ 460.00	\$ 1,564.00
05/16/2023	RL	Case Administration	Review questions from committee counsel and discuss with counsel and JG.	0.8	\$ 460.00	\$ 368.00
05/23/2023	RL	Case Administration	Review questions from Judy Miller and discuss with Liam D. Follow up with BB.	0.4	\$ 460.00	\$ 184.00
05/25/2023	RL	Case Administration	Conference call with Judy Miller, Bob Bassel, Rick Kruger and Bob Wolford. Discuss sale documents, budget, executory contracts, etc.	1.5	\$ 460.00	\$ 690.00
05/31/2023	RL	Case Administration	Review additional questions from the committee and schedule call and follow up with Julie Teicher regarding McLaren.	0.4	\$ 460.00	\$ 184.00
06/02/2023	RL	Case Administration	Review closing checklist and note questions.	0.3	\$ 460.00	\$ 138.00

Ark Laboratory, LLC

Services:

Date	Employee	Category	Description	Hours	Rate	Amount
06/02/2023	RL	Case Administration	Review Brian Dora's email and discuss with Liam D.	0.3	\$ 460.00	\$ 138.00
06/04/2023	RL	Case Administration	Review adjustments to application to employ and approve following discussion with PMO and Bob Bassel.	0.6	\$ 460.00	\$ 276.00
06/05/2023	RL	Case Administration	Review questions from Brian Dora and note issues, review budget, discuss with LD and respond.	0.5	\$ 460.00	\$ 230.00
06/05/2023	RL	Case Administration	Review Kim C's comments and discuss with LD.	0.7	\$ 460.00	\$ 322.00
06/07/2023	RL	Case Administration	Review additional question from Brian Dora and forward to LD to gather information.	0.3	\$ 460.00	\$ 138.00
06/08/2023	RL	Case Administration	Revise for UST fees and forward.	0.3	\$ 460.00	\$ 138.00
06/12/2023	RL	Case Administration	Work on monthly operating report for April. Reach out to LD regarding data.	0.8	\$ 460.00	\$ 368.00
06/15/2023	RL	Case Administration	Review final order for DIP account requirements and discuss with LD	0.4	\$ 460.00	\$ 184.00
06/16/2023	RL	Case Administration	Separate discussions with LD and JG regarding monthly operating reports	0.5	\$ 460.00	\$ 230.00
06/19/2023	RL	Case Administration	Follow up with LD on MOR and bank accounts.	0.4	\$ 460.00	\$ 184.00
06/20/2023	RL	Case Administration	Review MOR for April and note questions for LD.	0.8	\$ 460.00	\$ 368.00
06/23/2023	RL	Case Administration	Review correspondence from Kim C., Jaffe, regarding status of outstanding reports/documents and discuss with JG.	0.4	\$ 460.00	\$ 184.00
06/27/2023	RL	Case Administration	Review and forward May MOR to BB for review and filing.	0.5	\$ 460.00	\$ 230.00
07/20/2023	RL	Case Administration	Discuss with LD and follow up with committee counsel regarding ERC credit.	0.4	\$ 460.00	\$ 184.00
07/24/2023	RL	Case Administration	Conference call with all to discuss status and next steps.	0.8	\$ 460.00	\$ 368.00
07/26/2023	RL	Case Administration	Follow up with LD regarding Ronna Jackson's email requesting status of US Trustee fees, funding professionals escrow, etc. and notify all of status following discussion.	0.8	\$ 460.00	\$ 368.00
07/27/2023	RL	Case Administration	Follow up discussion with LD regarding outstanding items for committee & US Trustee and forward response to all	0.4	\$ 460.00	\$ 184.00
07/27/2023	RL	Case Administration	Discussion with counsel and forward requested information to US Trustee following review	0.3	\$ 460.00	\$ 138.00
07/28/2023	RL	Case Administration	Review additional requests for information, follow up with LD, review response and forward to committee	0.4	\$ 460.00	\$ 184.00
07/31/2023	RL	Case Administration	Work on documents for US Trustee, committee and McLaren	1.0	\$ 460.00	\$ 460.00
08/02/2023	RL	Case Administration	Review MOR and forward to US Trustee, CC and Julie Teicher.	0.6	\$ 460.00	\$ 276.00
08/08/2023	RL	Case Administration	Follow up with LD on Trustee's calculation of trustee fees.	0.4	\$ 460.00	\$ 184.00
08/08/2023	RL	Case Administration	Follow up with Eric Sumners regarding calculation following discussion with LD.	0.3	\$ 460.00	\$ 138.00
08/27/2023	RL	Case Administration	Prepare PDF of 5-week budget through 9/1/23 for filing.	0.4	\$ 460.00	\$ 184.00
08/31/2023	RL	Case Administration	Review June MOR, discuss questions with LD and forward to group.	0.5	\$ 460.00	\$ 230.00
09/01/2023	RL	Case Administration	Review disclosure statement and liquidating trust samples and note questions.	0.7	\$ 460.00	\$ 322.00
09/01/2023	RL	Case Administration	Conference call with JM, KC and BB regarding plan and liquidating trust.	0.8	\$ 460.00	\$ 368.00
09/01/2023	RL	Case Administration	Review July MOR and note questions for LD.	0.7	\$ 460.00	\$ 322.00
09/04/2023	RL	Case Administration	Review June and July MORs, discuss questions with LD, and forward to Bob B. for distribution.	1.1	\$ 460.00	\$ 506.00
09/06/2023	RL	Case Administration	Follow up with US Trustee for calculation of UST fees for Q2 2023. Review MORs and calculate fee for Q2.	0.6	\$ 460.00	\$ 276.00
09/12/2023	RL	Case Administration	Review disclosure statement and gather necessary information.	0.8	\$ 460.00	\$ 368.00
09/12/2023	RL	Case Administration	Review and forward July MOR.	0.5	\$ 460.00	\$ 230.00

Ark Laboratory, LLC

Services:

Date	Employee	Category	Description	Hours	Rate	Amount
09/14/2023	RL	Case Administration	Review and execute revised documents to open professional fee account.	0.3	\$ 460.00	\$ 138.00
09/18/2023	RL	Case Administration	Review LD claim and forward to BB.	0.2	\$ 460.00	\$ 92.00
09/21/2023	RL	Case Administration	Follow up with LD regarding UST payment and send UST instructions.	0.3	\$ 460.00	\$ 138.00
09/22/2023	RL	Case Administration	Review MORs and prepare invoice for US Trustee fees and forward.	0.9	\$ 460.00	\$ 414.00
09/25/2023	RL	Case Administration	Follow up with LD regarding UST fees and August MOR.	0.3	\$ 460.00	\$ 138.00
09/26/2023	RL	Case Administration	Review August MOR and forward to counsel for filing.	0.9	\$ 460.00	\$ 414.00
10/05/2023	RL	Case Administration	Work on schedules for plan and discuss documents needed for Grossi deposition.	2.1	\$ 460.00	\$ 966.00
10/09/2023	RL	Case Administration	Review documents received pursuant to the request from Kim Clayson and forward multiple emails following review.	1.8	\$ 460.00	\$ 828.00
10/10/2023	RL	Case Administration	Review Exhibit B. and begin schedules for exhibits.	1.5	\$ 460.00	\$ 690.00
10/11/2023	RL	Case Administration	Work with LD to complete subpoena requests for KC and RK.	0.8	\$ 460.00	\$ 368.00
10/11/2023	RL	Case Administration	Conference call to discuss outstanding issues, set up box folder for LD.	0.8	\$ 460.00	\$ 368.00
10/12/2023	RL	Case Administration	Discuss insolvency analysis with KC and continue work on plan schedules.	1.8	\$ 460.00	\$ 828.00
10/12/2023	RL	Case Administration	Work on schedules for plan.	1.1	\$ 460.00	\$ 506.00
10/12/2023	RL	Case Administration	Gained access to QB files and begin review and download of documents needed.	1.2	\$ 460.00	\$ 552.00
10/13/2023	RL	Case Administration	Continue work on plan schedules and forward to all when complete, adjust and resend a couple of times.	4.3	\$ 460.00	\$ 1,978.00
10/16/2023	RL	Case Administration	Download and review documents for deposition of Jim Grossi.	1.0	\$ 460.00	\$ 460.00
10/17/2023	RL	Case Administration	Grossi deposition.	2.6	\$ 460.00	\$ 1,196.00
10/30/2023	RL	Case Administration	Work on plan schedules	1.5	\$ 460.00	\$ 690.00
10/31/2023	CB	Case Administration	Foot schedules for RDL	0.4	\$ 140.00	\$ 56.00
10/31/2023	AR	Case Administration	Prepare documents for court hearing.	0.3	\$ 140.00	\$ 42.00
11/08/2023	RL	Case Administration	Review latest redline and note questions for Liam.	0.2	\$ 460.00	\$ 92.00
11/10/2023	RL	Case Administration	Discussion with JM regarding liquidation plan and set up call.	0.5	\$ 460.00	\$ 230.00
11/14/2023	RL	Case Administration	Follow up with Bob B. on bar date.	0.2	\$ 460.00	\$ 92.00
11/14/2023	RL	Case Administration	Reach out to Liam D. regarding proposed order for admin bar date and send note to Bob B. approving language.	0.3	\$ 460.00	\$ 138.00
11/15/2023	RL	Case Administration	Review subpoena to Jim Grossi and contact LD to discuss requested information.	0.2	\$ 460.00	\$ 92.00
11/16/2023	RL	Case Administration	Discussion with Judy M regarding status of US Trustee fee calculation and admins recap.	0.3	\$ 460.00	\$ 138.00
11/16/2023	RL	Case Administration	Calculate the US Trustee fees and forward estimates to BB.	0.7	\$ 460.00	\$ 322.00
11/18/2023	RL	Case Administration	Discussion with BB, forward completed analysis and finish and send UST fee estimate.	0.8	\$ 460.00	\$ 368.00
11/20/2023	RL	Case Administration	Conference call with Judy M., Bob Wolford and Bob Bassel. Send revised schedule to all related to admins.	0.9	\$ 460.00	\$ 414.00
11/21/2023	RL	Case Administration	Calculate US Trustee fees based on revised data and discuss with BB.	0.3	\$ 460.00	\$ 138.00
11/21/2023	RL	Case Administration	Work on fee app.	2.3	\$ 460.00	\$ 1,058.00
11/28/2023	RL	Case Administration	Conference call with Bob W., JM and BB regarding hearing, funding, etc.	0.5	\$ 460.00	\$ 230.00
11/28/2023	RL	Case Administration	Review 2nd amended plan of liquidation and order of confirmation and note questions for BB.	0.8	\$ 460.00	\$ 368.00
Total Case Administration				87.1	\$	39,362.00
07/28/2023	RL	Claims Administration	Review revised post petition A/P list, discuss with LD and forward to committee, counsel and US Trustee	0.5	\$ 460.00	\$ 230.00

Ark Laboratory, LLC

Services:

Date	Employee	Category	Description	Hours	Rate	Amount
08/08/2023	RL	Claims Administration	Review and forward post petition A/P schedule to CC following discussion with LD including follow up correspondence regarding month end July statement.	0.8	\$ 460.00	\$ 368.00
08/09/2023	RL	Claims Administration	Follow up with Julie T. regarding post petition A/P being addressed in the budget.	0.4	\$ 460.00	\$ 184.00
08/10/2023	RL	Claims Administration	Review P&L's pre and post petition and discuss with LD.	0.5	\$ 460.00	\$ 230.00
08/28/2023	RL	Claims Administration	Follow up with LD regarding pre-petition amounts paid without approval.	0.5	\$ 460.00	\$ 230.00
09/11/2023	RL	Claims Administration	Review payments made in 90 day period prior to filing and note questions.	0.7	\$ 460.00	\$ 322.00
09/11/2023	RL	Claims Administration	Follow up with LD on current admins payable.	0.2	\$ 460.00	\$ 92.00
09/12/2023	RL	Claims Administration	Review admin payable analysis and forward to BB.	0.6	\$ 460.00	\$ 276.00
09/14/2023	RL	Claims Administration	Work on preference schedule and clean up for filing.	0.5	\$ 460.00	\$ 230.00
09/15/2023	RL	Claims Administration	Review and forward admin analysis to Brian Dora.	0.3	\$ 460.00	\$ 138.00
09/18/2023	CB	Claims Administration	Prepare and adjust payments during preference period for ARK Laboratory	2.0	\$ 140.00	\$ 280.00
09/18/2023	RL	Claims Administration	Work on preference recap.	0.3	\$ 460.00	\$ 138.00
09/19/2023	RL	Claims Administration	Clean up 90-day payment analysis and forward to Bob B.	0.7	\$ 460.00	\$ 322.00
09/22/2023	RL	Claims Administration	Review SMA post-petition recap from Deborah Fish and compare to LD's printout and discuss.	0.8	\$ 460.00	\$ 368.00
10/03/2023	RL	Claims Administration	Review Orchards admin claim with LD.	0.2	\$ 460.00	\$ 92.00
10/06/2023	RL	Claims Administration	Work on 90 day and 1 year avoidance list population.	2.2	\$ 460.00	\$ 1,012.00
10/11/2023	RL	Claims Administration	Prepare 90-day potential avoidance action list and forward to group.	0.7	\$ 460.00	\$ 322.00
10/11/2023	RL	Claims Administration	Conference call with KGR, JM and BB regarding remaining tasks.	1.0	\$ 460.00	\$ 460.00
10/16/2023	RL	Claims Administration	Revise 1 year and post petition analysis and forward to KCR.	0.9	\$ 460.00	\$ 414.00
10/16/2023	RL	Claims Administration	Follow up with final request for revision and forward final version.	0.6	\$ 460.00	\$ 276.00
10/16/2023	RL	Claims Administration	Additional revisions to 1 year and post petition transfers and forward to all.	0.8	\$ 460.00	\$ 368.00
10/16/2023	RL	Claims Administration	Conference call with JM, KCR and BB regarding plan supplement filing. Work on revisions to schedules.	1.1	\$ 460.00	\$ 506.00
10/16/2023	RL	Claims Administration	Discussions with LD regarding bank statements needed. Gain access to QB files and begin review of April 2023 transactions for preference and avoidance and match to bank statements.	1.9	\$ 460.00	\$ 874.00
11/09/2023	RL	Claims Administration	Work on analysis needed for plan, priority claims, admin claims, etc.	2.4	\$ 460.00	\$ 1,104.00
11/13/2023	RL	Claims Administration	Conference call with JM, KC and PH regarding claims.	0.7	\$ 460.00	\$ 322.00
11/16/2023	JLock	Claims Administration	Review creditor proof of claims submitted and prepare detailed proof of claims log	6.3	\$ 230.00	\$ 1,449.00
11/17/2023	RL	Claims Administration	Complete priority claims review and forward to Bob B.	0.6	\$ 460.00	\$ 276.00
11/17/2023	JLock	Claims Administration	Prepare creditor priority proof of claim log	0.5	\$ 230.00	\$ 115.00
11/17/2023	JLock	Claims Administration	Review priority proof of claims submitted to determine claim amounts according to 11 U.S.C. S 507(a)	2.0	\$ 230.00	\$ 460.00
11/17/2023	JLock	Claims Administration	Review creditor proof of claims submitted and prepare detailed proof of claims log	0.2	\$ 230.00	\$ 46.00
11/18/2023	RL	Claims Administration	Finish additional revisions to post-petition admin claims and forward to BB with approval to send.	0.4	\$ 460.00	\$ 184.00
11/18/2023	RL	Claims Administration	Finish and send revised post petition admin claim analysis to BB.	0.7	\$ 460.00	\$ 322.00
11/24/2023	RL	Claims Administration	Follow up with LD on post petition admin claims.	0.2	\$ 460.00	\$ 92.00
Total Claims Administration				32.2		\$ 12,102.00
04/28/2023	RL	Tax Issues	Discussion with LD, JG and BB regarding bringing payroll tax forward from next week.	0.3	\$ 460.00	\$ 138.00
04/28/2023	RL	Tax Issues	Contact Liam D. regarding state unemployment rate.	0.3	\$ 460.00	\$ 138.00

Ark Laboratory, LLC

Services:

Date	Employee	Category	Description	Hours	Rate	Amount
06/14/2023	RL	Tax Issues	Follow up with JG on back payroll taxes and research.	0.8	\$ 460.00	\$ 368.00
08/09/2023	RL	Tax Issues	Discuss payroll detail needed with LD and follow up with BB.	0.3	\$ 460.00	\$ 138.00
11/14/2023	RL	Tax Issues	Discussion with LD regarding prepetition taxes and how they will be handled.	0.3	\$ 460.00	\$ 138.00
12/05/2023	RL	Tax Issues	Follow up with LD and UHY regarding tax return.	0.3	\$ 460.00	\$ 138.00
12/07/2023	RL	Tax Issues	Discussion with LD regarding status of tax return and follow up with JM and KRC.	0.2	\$ 460.00	\$ 92.00
12/14/2023	RL	Tax Issues	Discussion with JM regarding tax return and filing date prior to confirmation. Review return and follow up with LD regarding questions.	0.8	\$ 460.00	\$ 368.00
Total Tax Issues				3.3		\$ 1,518.00
Service Amount:				Total	<u>329.8</u>	<u>\$ 148,038.00</u>

O'KEEFE & ASSOCIATES CONSULTING, LLC

EXHIBIT 5

Biographies



Managing Director
Office 248.593.4810
Mobile 248.909.0250
rlong@okeeffellc.com

Education

B.A.
Walsh College
Accounting
(With Distinction)

Professional Designations

Certified Public
Accountant

Accredited in Business
Valuation

Certified in Financial
Forensics

Russell D. Long, CPA/ABV/CFF

Russell D. Long is a Managing Director at O'Keefe. He specializes in real estate consulting, receiverships, litigation support, business valuation and forensic accounting. He has experience in preparing complex financial analyses and forecasts for use in turnaround assignments, preparation of business valuations, and preparation of financial packages for secured and unsecured creditors. Mr. Long has acted as interim COO and CRO, negotiated creditor agreements, conducted forensic reviews and prepared and reviewed reorganization plans for formal and informal workouts and has testimony experience in a variety of courts.

Mr. Long was part of the team that completed the financial review of the City of Lincoln Park for the State of Michigan. The assignment included the preparation of monthly and annual cash flow projections as well as a five-year budget.

Mr. Long leads the Real Estate Practice Group and is responsible for all aspects of real estate assignments including analysis, loan administration, construction, negotiating contracts lien settlements, maintenance, and ultimate disposition strategy for the assets. He has significant bankruptcy experience including preparing plans of reorganization for debtors and evaluating them for lenders and creditor committees. He also works closely with lenders to evaluate their collateral positions and the debtor's operations. Additionally, Mr. Long is responsible for leading forensic accounting teams in investigations and "Ponzi" schemes and fraud cases and performs business valuations for dissident shareholder actions, divorce litigation as well as gift and estate planning.

Prior to joining O'Keefe, Mr. Long was the founder and president of Russell D. Long, CPA, P.C., a small business consulting and tax planning firm, where he developed business plans, organized proper accounting procedures, implemented exit strategies for shareholders, and represented clients in IRS examinations.

Mr. Long holds the ABV (Accredited in Business Valuation) and CFF (Certified in Financial Forensics) certifications awarded by the American Institute of Certified Public Accountants. He is a member of the American Bankruptcy Institute (ABI), American Institute of Certified Public Accountants (AICPA) and the Michigan Association of Certified Public Accountants (MICPA). He is a member and past President of the Detroit Chapter of the Turnaround Management Association and is on the Board of Directors and the current Treasurer of Access to Bankruptcy Court, a charitable organization that provides low income individuals access to qualified attorneys free of charge.

Russell D. Long
Managing Director
Office 248.593.4810
Mobile 248.909.0250
rlong@okeeffellc.com

Russell D. Long, CPA/ABV/CFF

Testimony Experience in the Last 5 Years

New Hampshire Insurance Company v. Havecon Products B.V. et al, United States District Court, Western District of Michigan, Southern Division, 2023 – Case No. 1:20-cv-00350 - Deposition

RV Solutions Group, LLC v. RV Quest LLC and Quest Towing Services, LLC, American Arbitration Association, 2022 – Case No. 01-20-0010-0653 – Deposition and Arbitration

Mary Lyneis v. Jay Brody and Robert Brody, State of Michigan in the Oakland County Probate Court, 2022 – File No. 2017-377,983-CZ – Deposition and Arbitration

Yono v. Yono, State of Michigan in the 6th Circuit Court for the County of Oakland, Family Division, 2021 – Case No. 2021-507975-DM – Deposition and Arbitration

Mary Lyneis v. Jay Brody and Robert Brody, State of Michigan in the Oakland County Probate Court, 2019 – File No. 2017-377,983-CZ – Deposition and Jury Trial testimony regarding forensic review

Russell D. Long
Managing Director
Office 248.593.4810
Mobile 248.909.0250
rlong@okeeffellc.com

Russell D. Long, CPA/ABV/CFF

Publications

“COA Addresses Receivership Authority” *Michigan Lawyers Weekly*, July 2017

“Looking beyond financial statements,” *Forefront*, March 2017

“Receivers selling real estate without redemption,” *Forefront*, November 2016

“Creditor Trusts,” *Forefront*, August 2016

“Business valuation in a divorce proceeding,” *Forefront*, May 2016

“Utilizing experts in shareholder disputes,” *Forefront*, January 2016

“Ponzi Schemes: Proving Their Existence in a Bankruptcy Case” *ABF Journal*

Presentations

The PNC Way: Negotiating Effectively, *PNC Bank Group*

Taking a Walk on the Residential Side: Busted Condos, Multifamily Workouts & Single Family Loan Workouts, *IMN's 2nd Bank & Financial Institutions Special Asset Executive Conference on Real Estate Workouts*

Receiverships, *FBA Western Michigan Bankruptcy Section Conference*

Hotel Workouts, *IMN's Distressed Real Estate Bank Special Asset Conference*

Challenges in Real Estate – Southeast Michigan and Beyond, *The Detroit Chapter of the Turnaround Management Association and Michigan Chapter of the International Women's Insolvency & Restructuring Confederation Meeting*



Associate

Office 248.593.4810
Mobile 586.260.1869
jlock@okeefellc.com

Education

B.A.
Walsh College
Accounting

Julie Lock

Julie Lock is an Associate in the Litigation & Valuation Advisory Services group at O'Keefe. Ms. Lock's litigation-related experience includes preparing financial analyses, researching industry and market trends, and drafting sections of expert reports in matters including shareholder disputes, lost profits, employment, and breach of contract.

Additionally, Ms. Lock has experience in preparing valuations for estate and gift tax planning, transaction disputes, and marital dissolution.

Ms. Lock earned her Bachelor of Accountancy from Walsh College. She is currently earning her Financial Modeling and Valuation Analyst (FMVA) certification through the Corporate Finance Institute (CFI).

Ms. Lock is a member of the Detroit Young Professionals organization.

Publications

"Sneakers: An unexpected alternative asset class," O'Keefe, June 2022

"The Economic Impact of Hosting the NFL Draft," O'Keefe, April 2022

"The NIL market paves the way for Female College Athletes," O'Keefe, December 2021

"Girardi Ponzi Scheme?," O'Keefe, October 2021

"Forbidden Fruit: A win for sports betting," *Forefront*, Issue 1, 2021

Presentations

"Egg-Flation - What's causing soaring egg prices?," Forefront Friday/O'Keefe, January 2023

"The Economic Impact of Hosting the NFL Draft," Forefront Friday/O'Keefe, April 2022



Marketing Manager

Office 248.593.4810
Mobile 586.206.4530
arymiszewski
@okeeffellc.com

Education

B.S.
Oakland University
Marketing
(Departmental Honors)

Amanda Rymiszewski

Amanda Rymiszewski is the Marketing Manager at O'Keefe. Working directly with the Director of Business Development, Ms. Rymiszewski has a hand in all marketing functions of the firm. She specializes in event planning and execution, social media marketing, and maintains the firm website. She is responsible for the creation and production of marketing materials and web-based communications. Additionally, Ms. Rymiszewski supports the Administrative team with a focus on billing and expenses, facility management, daily office management, and strategic goal setting and execution. She assists with the firm's internship program and has mentored many interns during her tenure.

Ms. Rymiszewski began her career at O'Keefe as an intern during which time she was able to work in all areas of the firm. Ms. Rymiszewski still supports all areas of the firm, especially the Litigation Services team and Receivership team. Her organization, problem solving skills, can-do attitude and attention to detail make her an asset to the firm.

In addition to her role at O'Keefe, Ms. Rymiszewski serves as the Administrator for Grow Michigan. Grow Michigan was organized with the mission to grow Michigan businesses and jobs by providing growth capital to Michigan business owners who do not have the capital to grow their business.

Ms. Rymiszewski currently serves as the Chapter Executive of the Detroit Chapter of the Turnaround Management Association. As the Chapter Executive, Amanda is responsible for all administrative and organization functions of the chapter as well as event planning and execution. The Turnaround Management Association is the most professionally diverse organization in the corporate restructuring, renewal, and corporate health space. The chapter focuses on providing educational and networking opportunities for all members of the turnaround/restructuring community.

Prior to, and during her employment at O'Keefe, Ms. Rymiszewski spent 6 years as a caregiver for a cognitively impaired adult. She provided assistance with daily living skills as well as social community integration. During this time Amanda was featured in the award-winning documentary "Through the Same Door: Inclusion Includes College."

Amanda is a devoted philanthropist and first began volunteering when she was 8 years old. In her free time Amanda volunteers with local organizations. Over the years Amanda has supported numerous organizations including: [Haven](#), [The Kyle John Rymiszewski Foundation](#), [The Bottomless Toy Chest](#), [Rhonda Walker Foundation](#), [Detroit Rescue Mission Ministries](#), [Gleaners](#), [Project Linus](#), and [St. Jude Children's Research Hospital](#). Amanda has donated her hair 4 times to [Children With Hair Loss](#) and regularly donates blood through the Red Cross.

Ms. Rymiszewski has received the Alumni Community Service Award presented by The Oakland University Alumni Association and was named a "Rare Everyday Hero" by Winning Futures. Ms. Rymiszewski is currently a mentor with Winning Futures at Pontiac Academy of Excellence and was named Community High School's Mentor of the Year in 2019. She was the Marketing & Social Media Chair of the Red Shoe Society of Ann Arbor supporting the Ann Arbor Ronald McDonald House and is an advisor to her sorority at Oakland University. Ms. Rymiszewski is a member of the St. Martin de Porres Contemporary Choir and an active member of her local sorority alumni association.



Analyst

Office 248.593.4810
Mobile 248.535.5938
cburke@okeefellc.com

Education

B.S.
Oakland University
Accounting

Connor Burke

Ms. Burke is an Analyst with O'Keefe. He primarily supports the Litigation & Valuation Advisory Services group as well as the Corporate Finance group.

Prior to joining O'Keefe, Mr. Burke was an intern at O'Keefe working directly under managers and directors preparing documents and files for analysis.

Mr. Burke is currently working towards his M.B.A. in accounting.



Director of Marketing
Office 248.593.4810
Mobile 248.819.7338
jbrewer@okeeffellc.com

Education

B.S.
University of Phoenix
Business Management

Jennifer Brewer

Ms. Brewer has been with O'Keefe since inception in 2001. She is responsible for marketing, branding, and communications efforts in collaboration with the firm's team of marketing and business development professionals. She has 20 years of experience in marketing, media and communications, business development, and strategic planning.

She specializes in planning, directing, and coordinating marketing of the organization's new business development initiatives. She prepares and manages the budget for marketing and business development. Ms. Brewer contributed a major role in O'Keefe's rebranding process and facilitated implementation with team from start to finish in developing a new website and collateral material. She prepares and manages the media plan for advertising and publishing and is responsible for speaking opportunities. She has an impeccable track record preparing award write-ups for the firm and professionals. Ms. Brewer leads the firm's strategic planning process. As part of this process, she manages the pipeline report and oversees the progress of the professionals' individual marketing plans.

Prior to joining O'Keefe, she reported to the Chief Financial Officer and the Director of Marketing at Henry Ford Behavioral Health.

She is the former Administrator for the Detroit Chapter of Turnaround Management Association where she was responsible for events, budgeting, minutes for the board meetings, and elections for new board members.

Ms. Brewer is a board member for the Gaddes Foundation, a non-profit organization which promotes Cystic Fibrosis Awareness and organ donation.